

EXHIBIT 6

Abney, George

From: Abney, George
Sent: Friday, March 29, 2019 10:18 AM
To: Cheek J. Rowena
Subject: RE: "A" case Protest

Thank you for your email. I very much appreciate you help.

Just to let you know, we filed the protest before the IRS took the refund to cover the penalties. Also, after the IRS seized the refund, I was told by the IRS that I did not need to file a Form 843 and that our protest would be sufficient for the IRS to review the matter. It is extraordinarily frustrating that the IRS essentially ignored our protest, seized the refund to satisfy the penalties, and then continued to ignore (or lose) our protest for well over a year now.

Again, I am not blaming you. I am just letting you know what the facts are and expressing our frustration with how others at the IRS have handles this.

Thanks again for your assistance. We will go ahead and proceed with filing a Form 843, which will raise the exact same issues and arguments that we raised in our protest.

Thanks,

George

George Abney
Alston & Bird LLP
One Atlantic Center
1201 W. Peachtree Street
Atlanta, GA 30309-3424
Direct: 404-881-7980
Fax: 404-253-8380
george.abney@alston.com

From: Cheek J. Rowena [mailto:J.Rowena.Cheek@irs.gov]
Sent: Friday, March 29, 2019 9:10 AM
To: Abney, George <George.Abney@alston.com>
Subject: RE: "A" case Protest

EXTERNAL SENDER – Proceed with caution

Unfortunately, when the TP did petition Appeals (and didn't file Form 843), the case seems to have gotten lost somewhere along the way.

J. Rowena Cheek, CPA
Revenue Agent
SE:LB:CBA:E:TR4:T1136
SSTel: (704) 548-4246
TTFax: (855) 627-0554

-----Original Message-----

From: Abney, George <George.Abney@alston.com>
Sent: Friday, March 29, 2019 9:02 AM
To: Cheek J. Rowena <J.Rowena.Cheek@irs.gov>
Subject: Re: "A" case Protest

Did they not receive our protest?

Sent from my iPhone

George Abney
Alston & Bird LLP
<x-apple-data-detectors://0>One Atlantic Center<x-apple-data-detectors://1/1>
1201 W. Peachtree Street<x-apple-data-detectors://1/1>
<x-apple-data-detectors://0>Atlanta, GA<x-apple-data-detectors://1/1> 30309-3424 404-881-7980<<tel:404-881-7980>> I <<tel:404-881-7777>> 404-<<tel:404-253-8380>>253-8380<<tel:404-253-8380>> (FAX)
george.abney@alston.com<<mailto:george.abney@alston.com>>

On Mar 29, 2019, at 9:00 AM, Cheek J. Rowena
<J.Rowena.Cheek@irs.gov<<mailto:J.Rowena.Cheek@irs.gov>>> wrote:

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Good morning Mr. Abney,

After some more digging and research, I have confirmed with the technical advisor and the Appeals that the TP has two years, per IRC 6511, from the penalty payment was posted in our system (12/18/2017) to file a Form 843 to claim a refund of a penalty with the Service Center/Campus. If, by 12/18/2019, TP hadn't filed the claim, then the refund will be barred by statute. If the Campus rejects the claim, then the TP will have the right to take it to the Appeals.

Should you have any further questions, please feel free to reach back out!

Regards,

J. Rowena Cheek, CPA
Revenue Agent
SE:LB:CBA:E:TR4:T1136
* Tel: (704) 548-4246
* Fax: (855) 627-0554

From: Cheek J. Rowena
Sent: Thursday, March 07, 2019 7:46 AM
To: 'Abney, George' <George.Abney@alston.com<<mailto:George.Abney@alston.com>>>
Subject: "A" case Protest

Good morning Mr. Abney,

I am sorry that we kept on playing tag. Regarding the "A" case protest, my record indicated that we spoke on January 9th, 2018. During our conversation, I mentioned to you that the penalty case had been closed in

October 2017, and the best solution was to send the protest to the address on the notice that the Taxpayer received, dated December 18, 2017. You sent me the notice for all three years on the date prior to our conversation. You acknowledged and said you would do so.

Our Appeals jurisdiction does not show these years or penalty for the Taxpayer currently. Please provide the tracking records showing that the protest was sent in response to the notice. If the Taxpayer has received any additional collection notices or contact since then, please also share that information with me.

Regards,

J. Rowena Cheek, CPA
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